

FISCAL IMPACT STATEMENT ON BILL NO. **S641, AS AMENDED**  
(Doc. No. 641R002,JEC)

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| TO:       | The Honorable John E. Courson, Chairperson, Senate Education Committee |      |         |
| FROM:     | Office of State Budget, Budget and Control Board                       |      |         |
| ANALYSTS: | Trey Kannaday  |      |         |
| DATE:     | April 2, 2008  | SBD: | 2008182 |

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| AUTHOR:  | Senator Thomas          | PRIMARY CODE CITE: | 59-63-35 |
| SUBJECT: | Kindergarten Attendance |                    |          |

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ESTIMATED FISCAL IMPACT ON GENERAL FUND EXPENDITURES:  
See Below

ESTIMATED FISCAL IMPACT ON FEDERAL & OTHER FUND EXPENDITURES:  
\$0 (No additional expenditures or savings are expected)

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**BILL SUMMARY:**

Senate Bill 641, as amended, provides that a parent whose child six years of age on or before September 1<sup>st</sup>, may elect for their child to attend kindergarten or first grade if the child did not attend kindergarten in the previous school year.

**EXPLANATION OF IMPACT:**

There is no fiscal impact associated with Section 1 of the Bill dealing with enrollment and placement of twins. The impact of the additional section added by the amendment dealing with enrollment of six year olds in kindergarten or first grade is likely minimal. With a few exceptions, attendance is compulsory for children ages five through seventeen. Data indicates the vast majority of five year olds do enroll in kindergarten. Therefore, the number of parents or guardians with six year olds who may take advantage of this provision is anticipated to be minimal. There are approximately 52,000 students who attend kindergarten or first grade. Under the Education Finance Act (EFA), children in kindergarten have an EFA weighting of 1.30 for funding purposes. First graders have an EFA weighting of 1.24. If 1% of these student's parents elect to have their child attend kindergarten at age six (instead of first grade) the impact to the Education Finance Act (EFA) funding could be estimated at \$67,680 (520 students X (1.30 – 1.24 WPU differential) X \$2,578 BSC X .70 State Portion X 1.2021 for related EFA fringe).

**LOCAL GOVERNMENT IMPACT:**

None.

**SPECIAL NOTES:**

None.

Approved by:



Harry Bell  
Assistant Director, Office of State Budget